IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE TENTH DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 20698 of 2004

Between:

State of Andhra Pradesh, Rep. by its Commercial Tax Officer,
Panjagutta Circle, Mayur Kushal Complex, Abids, Hyderabad.

..... PETITIONER

AND

M/s Leena Textiles, Nagarjuna Nagar, Ameerpet, Hyderabad,
Rep. by the Official Liquidator, High Court of Andhra Pradesh,
Kendriya Sadan, Koti Hyderabad.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the Official Liquidator in not disposing the claim petition and releasing the sales tax amount due by the Respondent firm to the petitioner is illegal, arbitrary and without jurisdiction and contrary to Section 16 (C) of the APGST Act and consequently declare that the Sales Tax and other amounts due under the APGST and CST Acts will have the first charge over the properties of the defaulting dealer in the light of Section 16 (C) of the APGST Act and Section 17 of the CST Act and further direct the Official Liquidator to remit the Sales Tax arrears of the Respondent company to the Petitioner from the sale proceeds of the properties of the Respondent company forthwith

Counsel for the Petitioner: MR.K.RAJI REDDY(SPL.SC FOR CT)

Counsel for the Respondent: MR. Anil Kumar, OFFICIAL LIQUIDATOR

The Court at the admission stage made the following :

HON'BLE MR. JUSTICE BILAL NAZKI

AND

HON'BLE MR. JUSTICE S. ANANDA REDDY

W.P.NO. 20698 OF 2004

ORDER: (Per Hon'ble Mr. Justice Bilal Nazki)

Heard learned counsel for the parties. Learned counsel for the petitioner submits that the petitioner has moved a claim petition before the Official Liquidator for release of sales tax amount and it is not being disposed of. Learned counsel appearing for the Official Liquidator submits that the writ petition is not maintainable and a company application has to be filed before the Company Court. In view of the very short controversy and in view of almost innocuous relief claimed, we do not go into the question of maintainability of the writ petition. Therefore we direct the Official Liquidator to dispose of the claim petition filed by the petitioner in accordance with law within two weeks from the date of receipt of a copy of this order. The writ petition is accordingly disposed of. No costs.

BN J.

SAR J.

Dt. 10.11.2004

KR

Sd/-

ASST. REGISTRAR

To

1. The Commercial Tax Officer, State of A.P., Panjagutta circle, Mayurkushal complex, Abids, Hyderabad.

2. The Official Liquidator, High Court of A.P., Kendriya Sadan, Koti, Hyderabad.

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